IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant(s): Bharitkar et al.

Serial No.: 10/700,220

Filed: November 03, 2003

Cust. No.: 33123

For: SYSTEM AND METHOD FOR

AUTOMATIC MULTIPLE LISTENER ROOM ACOUSTIC CORRECTION WITH LOW FILTER ORDERS

Examiner: George Monikang

Art Unit: 2615

Filed via EFS on 7-9-07

RESPONSE TO NOTICE OF NON-COMPLIANT AMENDMENT

Commissioner for Patents

P.O. Box 1450

Alexandria, VA 22313-1450

Dear Sir:

This Response is in reply to the Notice of Non-Compliant Amendment mailed July 3, 2007. This Response completely replaces the amendment filed on June 22, 2007 in its entirety.

Please consider the following amendment and remarks.

The amendment was submitted in response to the Non-Final Office Action mailed February 22, 2007.

A complete listing of claims with their current status begins on Page 2 of this document.

An amendment to the specification begins on Page 7 of this document.

Remarks begin on Page 8 of this document.